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**DIGEST OF OTHER RECENT VIRGINIA DECISIONS.****Supreme Court of Appeals.**

Note.—In this department we give the syllabus of every case decided by the Virginia Supreme Court of Appeals, except of such cases as are reported in full.

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TOWN OF WYTHEVILLE *v.* JOHNSON'S EX'R et al.

Sept. 10, 1908.

[62 S. E. 328.]

**1. Taxation—Unauthorized Tax—Enjoining Enforcement.**—Equity has jurisdiction to enjoin enforcement of an unauthorized tax, notwithstanding the remedy at law furnished by Code 1904, § 571.

[Ed. Note.—For cases in point, see Cent. Dig., vol. 45, Taxation, §§ 1238, 1239.]

**2. Municipal Corporations—Collateral Inheritance Tax—Power to Levy—Statutes.**—Under Code 1904, § 1043, authorizing a town or city to annually levy a tax on the adult male persons therein, and on any property therein, and on such other subject as may at that time be assessed with state taxes against persons therein, and under the charter of a town providing that its council may raise taxes annually by assessment on all subjects taxable by the state, the town has no power to impose a collateral inheritance tax; such power being conferrable on it only by express grant.

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CLINCHFIELD COAL CO. *v.* CLINTWOOD COAL & TIMBER CO. et al.

Sept. 10, 1908.

[62 S. E. 329.]

**1. Specific Performance—Laches—Applicability of Doctrine.**—In a suit for specific performance of a compromise agreement executed in 1883 to convey mineral rights in land, the contention that the doctrine of laches had no application to bar the suit, because defendants have remained in possession of the land since that date, is untenable, where such possession was not under the compromise agreement.

[Ed. Note.—For cases in point, see Cent. Dig., vol. 44, Specific Performance, §§ 328-331.]

**2. Same—Good Faith—Performance by Plaintiff—Allegations.**—In a suit for specific performance of an agreement to convey land, an allegation that complainant and its predecessors in interest were at all times ready, able, and willing to carry out their part of the